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IN THE SPECIFICATION

Please amend the paragraph beginning at page 2, line 13 as follows.

specifications that is currently under specification as well, its sales is expected. However, in this

audio DVD recorder, there may occur necessity of dividing a set of recorded audio information

On one hand, with respect to an audio DVD recorder that employs audio DVD

(hereinafter, referred to as original audio information) may need to be divided after being

recorded, thereby [[by]] partially erasing the information.

Please amend the paragraph beginning at page 3, line 7 as follows.

More specifically, in the case where the original audio information is obtained by

copying a plurality of music tunes recorded in one CD, as described above, it is not preferable

that the music tunes themselves are further divided after being substantially divided by the

division of one music tune.

1-WA/2392065.1